



Other Supplementary Information

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS

June 30, 2012

Special Revenue Funds

	4-H Park	OJP Grants Law Enforcement	CDBG	Revolving Loan Fund	MEAF Revolving Loan	Dog Licenses	Local Agricultural Land Preservation
<u>ASSETS:</u>							
Cash and cash equivalents	\$ 19,567	\$ -	\$ -	\$ 63,641	\$ 139,531	\$ 141	\$ 18,950
Accounts receivable	-	7,321	128,752	152,088	11,941	-	-
Due from other funds	-	507	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Total assets	\$ 19,567	\$ 7,828	\$ 128,752	\$ 215,729	\$ 151,472	\$ 141	\$ 18,950
<u>LIABILITIES AND FUND BALANCES:</u>							
Liabilities:							
Accounts payable	\$ 1,582	\$ 1,116	\$ 11,393	\$ -	\$ -	\$ 141	\$ -
Due to other funds	-	-	117,359	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Total liabilities	1,582	1,116	128,752	-	-	141	-
Fund balances:							
Non-spendable	-	-	-	-	-	-	-
Restricted	-	6,712	-	215,729	151,472	-	-
Committed	-	-	-	-	-	-	18,950
Assigned	17,985	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficit)	17,985	6,712	-	215,729	151,472	-	18,950
Total liabilities and fund balances	\$ 19,567	\$ 7,828	\$ 128,752	\$ 215,729	\$ 151,472	\$ 141	\$ 18,950

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2012

	Special Revenue Funds						
	State Agricultural Land Preservation	Summerfest	Commissary Account	Law Library	Critical Area Forestry	Forest Conservation	Emergency Management Grant
<u>ASSETS:</u>							
Cash and cash equivalents	\$ 124,926	\$ 15,609	\$ 212	\$ 57,908	\$ 11,243	\$ 22,776	\$ -
Accounts receivable	-	-	3,883	4,066	-	-	141,774
Due from other funds	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
Total assets	\$ 124,926	\$ 15,609	\$ 4,095	\$ 61,974	\$ 11,243	\$ 22,776	\$ 141,774
<u>LIABILITIES AND FUND BALANCES:</u>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 9,528	\$ 1,995	\$ -	\$ -	\$ 3,841
Due to other funds	-	-	-	-	-	-	135,115
Due to other governments	4,652	-	-	-	-	-	-
Deferred revenues	-	10,114	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Total liabilities	4,652	10,114	9,528	1,995	-	-	138,956
Fund balances:							
Non-spendable	-	-	-	-	-	-	-
Restricted	-	-	-	59,979	-	-	2,818
Committed	120,274	-	-	-	11,243	22,776	-
Assigned	-	5,495	-	-	-	-	-
Unassigned	-	-	(5,433)	-	-	-	-
Total fund balances (deficit)	120,274	5,495	(5,433)	59,979	11,243	22,776	2,818
Total liabilities and fund balances	\$ 124,926	\$ 15,609	\$ 4,095	\$ 61,974	\$ 11,243	\$ 22,776	\$ 141,774

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2012

	Special Revenue Funds		
	Business and Tech Park	Drug Task Force	Dayspring Townhomes
<u>ASSETS:</u>			
Cash and cash equivalents	\$ 69,925	\$ 174,307	\$ 57,993
Accounts receivable	-	-	8,120
Due from other funds	-	-	-
Other assets	-	-	634,468
<u>Total assets</u>	<u>\$ 69,925</u>	<u>\$ 174,307</u>	<u>\$ 700,581</u>
<u>LIABILITIES AND FUND BALANCES:</u>			
Liabilities:			
Accounts payable	\$ 239	\$ 1,777	\$ 17,220
Due to other funds	-	4,906	-
Due to other governments	-	-	-
Deferred revenues	-	-	-
Other liabilities	-	-	26,694
<u>Total liabilities</u>	<u>239</u>	<u>6,683</u>	<u>43,914</u>
Fund balances:			
Non-spendable	-	-	-
Restricted	-	167,624	656,667
Committed	-	-	-
Assigned	69,686	-	-
Unassigned	-	-	-
<u>Total fund balances (deficit)</u>	<u>69,686</u>	<u>167,624</u>	<u>656,667</u>
<u>Total liabilities and fund balances</u>	<u>\$ 69,925</u>	<u>\$ 174,307</u>	<u>\$ 700,581</u>

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2012

	Capital Projects Fund		
	Educational Facilities		Totals
<u>ASSETS:</u>			
Cash and cash equivalents	\$ 2,999	\$	779,728
Accounts receivable	-		457,945
Due from other funds	-		507
Other assets	-		634,468
<u>Total assets</u>	<u>\$ 2,999</u>	<u>\$</u>	<u>1,872,648</u>
<u>LIABILITIES AND FUND BALANCES:</u>			
Liabilities:			
Accounts payable	\$ -	\$	48,832
Due to other funds	-		257,380
Due to other governments	-		4,652
Deferred revenues	-		10,114
Other liabilities	-		26,694
<u>Total liabilities</u>	<u>-</u>		<u>347,672</u>
Fund balances:			
Non-spendable	-		-
Restricted	-		1,261,001
Committed	2,999		176,242
Assigned	-		93,166
Unassigned	-		(5,433)
<u>Total fund balances (deficit)</u>	<u>2,999</u>		<u>1,524,976</u>
<u>Total liabilities and fund balances</u>	<u>\$ 2,999</u>	<u>\$</u>	<u>1,872,648</u>

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS

YEAR ENDED June 30, 2012

	Special Revenue Funds						
	4-H Park	OJP Grants Law Enforcement	CDBG	Revolving Loan Fund	MEAF Revolving Loan	Dog Licenses	Local Agricultural Land Preservation
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Licenses and permits	-	-	-	-	-	243	-
Intergovernmental revenues	-	34,582	131,299	-	-	-	-
Miscellaneous revenues	14,028	-	-	7,543	581	-	-
Total revenues	14,028	34,582	131,299	7,543	581	243	4,500
Expenditures:							
General government	-	-	-	-	-	-	25,736
Public safety	-	28,130	-	-	-	243	-
Recreation and culture	31,042	-	-	-	-	-	-
Economic development	-	-	131,299	-	-	-	-
Total expenditures	31,042	28,130	131,299	-	-	243	25,736
Excess (deficiency) of revenues over expenditures	(17,014)	6,452	-	7,543	581	-	(21,236)
Other financing sources (uses):							
Transfers in (out)	29,794	-	-	-	-	-	-
Total other financing sources (uses)	29,794	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	12,780	6,452	-	7,543	581	-	(21,236)
Fund balances (deficit), beginning	5,205	260	-	208,186	150,891	-	40,186
Fund balances (deficit), ending	\$ 17,985	\$ 6,712	\$ -	\$ 215,729	\$ 151,472	\$ -	\$ 18,950

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS (CONTINUED)

YEAR ENDED June 30, 2012

	Special Revenue Funds						
	State Agricultural Land Preservation	Summerfest	Commissary Account	Law Library	Critical Area Forestry	Forest Conservation	Emergency Management Grant
Revenues:							
Taxes	\$ 12,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	223,737
Miscellaneous revenues	-	38,722	160,707	9,920	53	-	-
Total revenues	12,954	38,722	160,707	9,920	53	-	223,737
Expenditures:							
General government	13,694	-	-	22,312	-	5,219	-
Public safety	-	-	183,191	-	-	-	219,789
Recreation and culture	-	38,524	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Total expenditures	13,694	38,524	183,191	22,312	-	5,219	219,789
Excess (deficiency) of revenues over expenditures	(740)	198	(22,484)	(12,392)	53	(5,219)	3,948
Other financing sources (uses):							
Transfers in (out)	(20,000)	-	-	-	-	-	-
Total other financing sources (uses)	(20,000)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(20,740)	198	(22,484)	(12,392)	53	(5,219)	3,948
Fund balances (deficit), beginning	141,014	5,297	17,051	72,371	11,190	27,995	(1,130)
Fund balances (deficit), ending	\$ 120,274	\$ 5,495	\$ (5,433)	\$ 59,979	\$ 11,243	\$ 22,776	\$ 2,818

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS (CONTINUED)

YEAR ENDED June 30, 2012

	Special Revenue Funds		
	Business and Tech Park	Drug Task Force	Dayspring Townhomes
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenues	-	-	-
Miscellaneous revenues	-	41,397	301,373
Total revenues	-	41,397	301,373
Expenditures:			
General government	-	-	268,574
Public safety	-	76,942	-
Recreation and culture	-	-	-
Economic development	3,407	-	-
Total expenditures	3,407	76,942	268,574
Excess (deficiency) of revenues over expenditures	(3,407)	(35,545)	32,799
Other financing sources (uses):			
Transfers in (out)	-	-	-
Total other financing sources (uses)	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(3,407)	(35,545)	32,799
Fund balances (deficit), beginning	73,093	203,169	623,868
Fund balances (deficit), ending	\$ 69,686	\$ 167,624	\$ 656,667

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS (CONTINUED)

YEAR ENDED June 30, 2012

	Capital Projects Fund	
	Educational Facilities	Totals
Revenues:		
Taxes	\$ 46,208	\$ 63,662
Licenses and permits	-	243
Intergovernmental revenues	-	389,618
Miscellaneous	-	574,324
Total revenues	46,208	1,027,847
Expenditures:		
General government	-	335,535
Public safety	-	508,295
Recreation and culture	-	69,566
Economic development	-	134,706
Total expenditures	-	1,048,102
Excess (deficiency) of revenues over expenditures	46,208	(20,255)
Other financing sources (uses):		
Transfers in (out)	(100,000)	(90,206)
Total other financing sources (uses)	(100,000)	(90,206)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing sources (uses)	(53,792)	(110,461)
Fund balances (deficit), beginning	56,791	1,635,437
Fund balances (deficit), ending	\$ 2,999	\$ 1,524,976

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING STATEMENT OF FIDUCIARY NET ASSETS

AGENCY FUNDS

June 30, 2012

AGENCY

	State Property Tax Fund	Town Property Tax Fund	Hotel Rental Tax	Tax Sale Proceeds Fund	Inmate Account	Confiscated Properties Fund	Bay Restoration Fund	Public Drainage Association	Home Builder Guaranty Fund	Totals
ASSETS:										
Cash and cash equivalents	\$ 43,619	\$ 66,277	\$ 3,002	\$ 28,115	\$ 2,392	\$ 36,822	\$ 18,007	\$ 369,981	\$ 200	\$ 568,415
Taxes and other receivables	12,035	22,124	-	-	-	-	-	-	-	34,159
Total assets	\$ 55,654	\$ 88,401	\$ 3,002	\$ 28,115	\$ 2,392	\$ 36,822	\$ 18,007	\$ 369,981	\$ 200	\$ 602,574
LIABILITIES:										
Accounts payable	-	-	3,002	28,031	-	36,822	-	-	-	\$ 67,855
Due to property owners	-	-	-	-	-	-	-	369,981	-	369,981
Due to other funds	-	-	-	84	-	-	-	-	-	84
Due to other governments	55,654	88,401	-	-	-	-	18,007	-	200	162,262
Due to participants	-	-	-	-	2,392	-	-	-	-	2,392
Total liabilities	\$ 55,654	\$ 88,401	\$ 3,002	\$ 28,115	\$ 2,392	\$ 36,822	\$ 18,007	\$ 369,981	\$ 200	\$ 602,574

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

YEAR ENDED JUNE 30, 2012

	Balance July 01, 2011	Additions	Deductions	Balance June 30, 2012
State Property Tax Fund:				
Assets:				
Cash and cash equivalents	\$ 61,663	\$ 2,782,091	\$ 2,800,135	\$ 43,619
Taxes and other receivables	9,895	3,184,885	3,182,745	12,035
Total assets	\$ 71,558	\$ 5,966,976	\$ 5,982,880	\$ 55,654
Liabilities:				
Due to other governments	\$ 71,558	\$ 3,184,885	\$ 3,200,789	\$ 55,654
Total liabilities	\$ 71,558	\$ 3,184,885	\$ 3,200,789	\$ 55,654
Town Property Tax Fund:				
Assets:				
Cash and cash equivalents	\$ 139,631	\$ 5,047,819	\$ 5,121,173	\$ 66,277
Taxes and other receivables	26,057	4,999,020	5,002,953	22,124
Total assets	\$ 165,688	\$ 10,046,839	\$ 10,124,126	\$ 88,401
Liabilities:				
Due to other governments	\$ 165,688	\$ 4,999,020	\$ 5,076,307	\$ 88,401
Total liabilities	\$ 165,688	\$ 4,999,020	\$ 5,076,307	\$ 88,401
Hotel Rental Tax:				
Assets:				
Cash and cash equivalents	\$ 2,608	\$ 34,952	\$ 34,558	\$ 3,002
Total assets	\$ 2,608	\$ 34,952	\$ 34,558	\$ 3,002
Liabilities:				
Accounts payable	\$ 2,608	\$ 34,952	\$ 34,558	\$ 3,002
Total liabilities	\$ 2,608	\$ 34,952	\$ 34,558	\$ 3,002
Tax Sale Proceeds Fund:				
Assets:				
Cash and cash equivalents	\$ 33,454	\$ 931,490	\$ 936,829	\$ 28,115
Total assets	\$ 33,454	\$ 931,490	\$ 936,829	\$ 28,115
Liabilities:				
Accounts payable	\$ 33,271	\$ 931,406	\$ 936,646	\$ 28,031
Due to other funds	183	84	183	84
Total liabilities	\$ 33,454	\$ 931,490	\$ 936,829	\$ 28,115

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)

AGENCY FUNDS

YEAR ENDED JUNE 30, 2012

	Balance July 01, 2011	Additions	Deductions	Balance June 30, 2012
Inmate Account:				
Assets:				
Cash and cash equivalents	\$ 15,512	\$ 141,974	\$ 155,094	\$ 2,392
Total assets	\$ 15,512	\$ 141,974	\$ 155,094	\$ 2,392
Liabilities:				
Due to participants	\$ 15,512	\$ 141,974	\$ 155,094	\$ 2,392
Total liabilities	\$ 15,512	\$ 141,974	\$ 155,094	\$ 2,392
Confiscated Properties Fund:				
Assets:				
Cash and cash equivalents	\$ 26,757	\$ 15,903	\$ 5,838	\$ 36,822
Total assets	\$ 26,757	\$ 15,903	\$ 5,838	\$ 36,822
Liabilities:				
Accounts payable	\$ 26,757	\$ 15,903	\$ 5,838	\$ 36,822
Total liabilities	\$ 26,757	\$ 15,903	\$ 5,838	\$ 36,822
Bay Restoration Fund:				
Assets:				
Cash and cash equivalents	\$ 19,088	\$ 254,330	\$ 255,411	\$ 18,007
Total assets	\$ 19,088	\$ 254,330	\$ 255,411	\$ 18,007
Liabilities:				
Due to other governments	\$ 19,088	\$ 254,330	\$ 255,411	\$ 18,007
Total liabilities	\$ 19,088	\$ 254,330	\$ 255,411	\$ 18,007
Public Drainage Association:				
Assets:				
Cash and cash equivalents	\$ 357,367	\$ 106,619	\$ 94,005	\$ 369,981
Total assets	\$ 357,367	\$ 106,619	\$ 94,005	\$ 369,981
Liabilities:				
Due to property owners	\$ 357,367	\$ 106,619	\$ 94,005	\$ 369,981
Total liabilities	\$ 357,367	\$ 106,619	\$ 94,005	\$ 369,981

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED)

AGENCY FUNDS

YEAR ENDED JUNE 30, 2012

	Balance July 01, 2011	Additions	Deductions	Balance June 30, 2012
Home Builder Guaranty Fund				
Assets:				
Cash and cash equivalents	\$ 150	\$ 1,400	\$ 1,350	\$ 200
Total assets	\$ 150	\$ 1,400	\$ 1,350	\$ 200
Liabilities:				
Due to other governments	\$ 150	\$ 1,400	\$ 1,350	\$ 200
Total liabilities	\$ 150	\$ 1,400	\$ 1,350	\$ 200
Total Agency Funds:				
Assets:				
Cash and cash equivalents	\$ 656,230	\$ 9,316,578	\$ 9,404,393	\$ 568,415
Taxes and other receivables	35,952	8,183,905	8,185,698	34,159
Total assets	\$ 692,182	\$ 17,500,483	\$ 17,590,091	\$ 602,574
Liabilities:				
Accounts payable	\$ 62,636	\$ 982,261	\$ 977,042	\$ 67,855
Due to property owners	357,367	106,619	94,005	369,981
Due to other funds	183	84	183	84
Due to other governments	256,484	8,439,635	8,533,857	162,262
Due to participants	15,512	141,974	155,094	2,392
Total liabilities	\$ 692,182	\$ 9,670,573	\$ 9,760,181	\$ 602,574

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING STATEMENT OF NET ASSETS
OTHER PROPRIETARY FUNDS

June 30, 2012

	Recreation Programs	Public Works	Totals
<u>ASSETS:</u>			
Current assets:			
Cash and cash equivalents	\$ 46,815	\$ 23,921	\$ 70,736
Accounts receivable	123,581	67,580	191,161
Total current assets	170,396	91,501	261,897
Noncurrent assets:			
Capital assets, net	-	29,353	29,353
Total assets	170,396	120,854	291,250
<u>LIABILITIES:</u>			
Current liabilities:			
Accounts payable and accrued expenses	53,340	1,846	55,186
Deferred revenue	14,467	-	14,467
Current portion of long-term debt	-	-	-
Total current liabilities	67,807	1,846	69,653
Noncurrent liabilities:			
Long-term debt	-	-	-
Total liabilities	67,807	1,846	69,653
<u>NET ASSETS:</u>			
Invested in capital assets	-	29,353	29,353
Unrestricted	102,589	89,655	192,244
Total net assets	\$ 102,589	\$ 119,008	\$ 221,597

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
OTHER PROPRIETARY FUNDS

YEAR ENDED June 30, 2012

	Recreation Programs	Public Works	Totals
Operating revenues:			
Charges for services	\$ 167,309	\$ 863,618	\$ 1,030,927
Other income	467,053	-	467,053
Total operating revenues	634,362	863,618	1,497,980
Operating expenses:			
Personnel services	365,130	-	365,130
Operations and maintenance	316,689	814,263	1,130,952
Depreciation expense	-	497	497
Total operating expenses	681,819	814,760	1,496,579
Operating income (loss)	(47,457)	48,858	1,401
Change in net assets	(47,457)	48,858	1,401
Net assets, beginning of year	150,046	70,150	220,196
Net assets, end of year	\$ 102,589	\$ 119,008	\$ 221,597

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

COMBINING STATEMENT OF CASH FLOWS -
OTHER PROPRIETARY FUNDS

YEAR ENDED June 30, 2012

	Recreation Programs	Public Works	Totals
Cash flows from operating activities:			
Cash received from customers	\$ 164,296	\$ 886,797	\$ 1,051,093
Cash received other	467,053	-	467,053
Cash paid to suppliers	(305,462)	(835,222)	(1,140,684)
Cash paid to employees	(365,130)	-	(365,130)
Net cash provided (used) by operating activities	(39,243)	51,575	12,332
Cash flows from capital and related financing activities:			
Purchases of capital assets	-	(29,850)	(29,850)
Net cash used in capital and related financing activities	-	(29,850)	(29,850)
Net increase (decrease) in cash and cash equivalents	(39,243)	21,725	(17,518)
Cash and cash equivalents, beginning of year	86,058	2,196	88,254
Cash and cash equivalents, end of year	\$ 46,815	\$ 23,921	\$ 70,736
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (47,457)	\$ 48,858	\$ 1,401
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	497	497
Decrease (increase) in accounts receivable	(6,657)	23,179	16,522
Decrease (increase) in prepaid expenses	1,000	-	1,000
Increase (decrease) in accounts payable	10,227	(20,959)	(10,732)
Increase (decrease) in deferred revenue	3,644	-	3,644
Net cash provided (used) by operating activities	\$ (39,243)	\$ 51,575	\$ 12,332

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
BUDGETARY COMPARISON SCHEDULE – CAPITAL IMPROVEMENTS FUND
YEAR ENDED June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<u>Revenues:</u>				
Intergovernmental revenues	\$ 11,562,945	\$ 11,562,945	\$ 836,717	\$ (10,726,228)
Miscellaneous revenues	39,108	39,108	1,782	(37,326)
<u>Total revenues</u>	<u>11,602,053</u>	<u>11,602,053</u>	<u>838,499</u>	<u>(10,763,554)</u>
<u>Expenditures:</u>				
General government	9,628,000	9,628,000	253,180	(9,374,820)
Public safety	287,000	287,000	15,374	(271,626)
Public works	5,125,536	5,125,536	659,920	(4,465,616)
Primary education	1,701,793	1,701,793	1,627,683	(74,110)
Public Library	7,500	7,500	-	(7,500)
Recreation and parks	721,909	721,909	66,780	(655,129)
Conservation of natural resources	39,108	39,108	-	(39,108)
<u>Total expenditures</u>	<u>17,510,846</u>	<u>17,510,846</u>	<u>2,622,937</u>	<u>(14,887,909)</u>
Excess (deficiency) of revenues over expenditures	(5,908,793)	(5,908,793)	(1,784,438)	4,124,355
<u>Other financing sources (uses):</u>				
Transfers in (out)	185,000	185,000	73,000	(112,000)
Fund balance re-appropriated	35,000	35,000	-	(35,000)
Proceeds from issuance of debt	5,688,793	5,688,793	-	(5,688,793)
Proceeds from sale of capital assets	-	-	65,935	65,935
<u>Total other financing sources (uses)</u>	<u>5,908,793</u>	<u>5,908,793</u>	<u>138,935</u>	<u>(5,769,858)</u>
<u>Net change in fund balances</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,645,503)</u>	<u>\$ (1,645,503)</u>

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
BUDGETARY COMPARISON SCHEDULE – CAPITAL RESERVE FUND
YEAR ENDED June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<u>Revenues:</u>				
Taxes	\$ 283,609	\$ 283,609	\$ 304,602	\$ 20,993
Miscellaneous revenues	-	-	1,421	1,421
<u>Total revenues</u>	<u>283,609</u>	<u>283,609</u>	<u>306,023</u>	<u>22,414</u>
<u>Expenditures:</u>				
Public safety	-	-	13,842	13,842
Public works	126,831	126,831	772,879	646,048
Public Library	2,500	2,500	11,050	8,550
<u>Total expenditures</u>	<u>129,331</u>	<u>129,331</u>	<u>797,771</u>	<u>668,440</u>
Excess (deficiency) of revenues over expenditures	154,278	154,278	(491,748)	(646,026)
<u>Other financing sources (uses):</u>				
Fund balance re-appropriated	295,722	295,722	-	(295,722)
Transfers in (out)	(450,000)	(450,000)	-	450,000
<u>Net change in fund balances</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (491,748)</u>	<u>\$ (491,748)</u>

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
BUDGETARY COMPARISON SCHEDULE – EDUCATIONAL FACILITIES FUND
YEAR ENDED June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<u>Revenues:</u>				
Taxes	\$ 100,000	\$ 100,000	\$ 46,208	\$ (53,792)
Total revenues	100,000	100,000	46,208	(53,792)
<u>Expenditures</u>	-	-	-	-
Excess (deficiency) of revenues over expenditures	100,000	100,000	46,208	(53,792)
Other financing sources (uses):				
Transfers in (out)	(100,000)	(100,000)	(100,000)	-
Net change in fund balances	\$ -	\$ -	\$ (53,792)	\$ (53,792)

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
BUDGETARY COMPARISON SCHEDULE – SPECIAL REVENUE FUNDS

YEAR ENDED June 30, 2012

	Original Budget	Final Budget	Actual	Variance With Final Budget
<u>4-H Park:</u>				
Revenues:				
Miscellaneous revenues	\$ 12,946	\$ 12,946	\$ 14,028	\$ 1,082
Expenditures:				
Recreation and culture	42,740	42,740	31,042	(11,698)
Other financing sources(uses):				
Transfers in	29,794	29,794	29,794	-
Revenues over (under) expenditures	\$ -	\$ -	\$ 12,780	\$ 12,780
<u>CDBG:</u>				
Revenues:				
Intergovernmental revenues	\$ 120,000	\$ 120,000	\$ 131,299	\$ 11,299
Expenditures:				
Economic development	120,000	120,000	131,299	11,299
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
<u>Dog Licenses:</u>				
Revenues:				
Licenses and permits	\$ 400	\$ 400	\$ 243	\$ (157)
Expenditures:				
Public safety	400	400	243	(157)
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
<u>Local Agricultural Land Preservation:</u>				
Revenues:				
Taxes	\$ 10,000	\$ 10,000	\$ 4,500	\$ (5,500)
Expenditures:				
General government	10,000	10,000	25,736	15,736
Revenues over (under) expenditures	\$ -	\$ -	\$ (21,236)	\$ (21,236)

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
BUDGETARY COMPARISON SCHEDULE – SPECIAL REVENUE FUNDS
(CONTINUED)

YEAR ENDED June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
<u>State Agricultural Land Preservation:</u>				
Revenues:				
Taxes	\$ 30,000	\$ 30,000	\$ 12,954	\$ (17,046)
Expenditures:				
General government	10,000	10,000	13,694	3,694
Other financing sources(uses):				
Transfers out	(20,000)	(20,000)	(20,000)	-
Revenues over (under) expenditures	\$ -	\$ -	\$ (20,740)	\$ (20,740)
<u>Summerfest Fund:</u>				
Revenues:				
Miscellaneous revenues	\$ 36,500	\$ 36,500	\$ 38,722	2,222
Expenditures:				
Recreation and culture	36,500	36,500	38,524	2,024
Revenues over (under) expenditures	\$ -	\$ -	\$ 198	\$ 198
<u>Commissary Account:</u>				
Revenues:				
Miscellaneous revenues	\$ 153,400	\$ 153,400	\$ 160,707	\$ 7,307
Expenditures:				
Public safety	153,400	153,400	183,191	29,791
Revenues over (under) expenditures	\$ -	\$ -	\$ (22,484)	\$ (22,484)

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
BUDGETARY COMPARISON SCHEDULE – SPECIAL REVENUE FUNDS
(CONTINUED)

YEAR ENDED June 30, 2012

	<u>Original Budget</u>		<u>Final Budget</u>		<u>Actual</u>		<u>Variance With Final Budget</u>
<u>Law Library:</u>							
Revenues:							
Miscellaneous revenues	\$ 13,000	\$	13,000	\$	9,920	\$	(3,080)
Expenditures:							
General government	13,000		13,000		22,312		9,312
Revenues over (under) expenditures	\$ -	\$	-	\$	(12,392)	\$	(12,392)
<u>Critical Area Forestry:</u>							
Revenues:							
Miscellaneous revenues	\$ 2,000	\$	2,000	\$	53	\$	(1,947)
Expenditures:							
Miscellaneous	2,000		2,000		-		(2,000)
Revenues over (under) expenditures	\$ -	\$	-	\$	53	\$	53
<u>Forest Conservation:</u>							
Revenues:							
Miscellaneous revenues	\$ 7,500	\$	7,500	\$	-	\$	(7,500)
Expenditures:							
General government	7,500		7,500		5,219		(2,281)
Revenues over (under) expenditures	\$ -	\$	-	\$	(5,219)	\$	(5,219)

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
BUDGETARY COMPARISON SCHEDULE – SPECIAL REVENUE FUNDS
(CONTINUED)

YEAR ENDED June 30, 2012

	<u>Original Budget</u>		<u>Final Budget</u>		<u>Actual</u>		<u>Variance With Final Budget</u>
<u>Emergency Management Grant:</u>							
Revenues:							
Intergovernmental revenues	\$ 227,848	\$	227,848	\$	223,737	\$	(4,111)
Expenditures:							
Public safety	227,848		227,848		219,789		(8,059)
Revenues over (under) expenditures	\$ -	\$	-	\$	3,948	\$	3,948
<u>Business & Technology Park Fund:</u>							
Revenues:							
Miscellaneous revenues	\$ 65,000	\$	65,000	\$	-	\$	(65,000)
Expenditures:							
Economic development	65,000		65,000		3,407		(61,593)
Revenues over (under) expenditures	\$ -	\$	-	\$	(3,407)	\$	(3,407)
<u>Drug Task Force:</u>							
Revenues:							
Miscellaneous revenues	\$ 90,803	\$	90,803	\$	41,397		(49,406)
Expenditures:							
Public safety	90,803		90,803		76,942		(13,861)
Revenues over (under) expenditures	\$ -	\$	-	\$	(35,545)	\$	(35,545)

THE COUNTY COMMISSIONERS OF CAROLINE COUNTY
REVENUE AND EXPENDITURE DETAIL – HIGHWAY USERS
YEAR ENDED June 30, 2012

Revenue:	
State-shared taxes	\$ 195,215
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Expenditures – public works:	
General administration	559,979
Central shop	565,084
Highways and roads	1,429,146
Debt service:	
Communications bond	60,090
Capital improvement bonds	169,699
General services	26,759
Capital road expenditures	670,573
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Total expenditures – highway users	3,481,330
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Excess (deficiency) of revenues over expenditures – highway users	\$ (3,286,115)
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THE COUNTY COMMISSIONERS OF CAROLINE COUNTY

EXPENDITURE DETAIL – CONTINGENCY FUND

ACTUAL VS. BUDGET
(INCLUDED IN GENERAL FUND)

YEAR ENDED June 30, 2012

<u>Budgeted line items:</u>	<u>Actual</u>	<u>Budgeted Amounts</u>		<u>Variance</u>
		<u>Original</u>	<u>Final</u>	<u>With Final Budget</u>
Housing Coordinator	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
<u>Non-budgeted line items:</u>				
Network switch	\$ 5,000			
Gas convection steamer	12,125			
Court transcripts	2,738			
DCS - Fuel supplement	15,000			
	34,863	136,580	136,580	101,717
<u>Total expenditures – Contingency Fund</u>	<u>\$ 40,863</u>	<u>\$ 142,580</u>	<u>\$ 142,580</u>	<u>\$ 101,717</u>